

House Resolution 244

By: Representatives Buckner of the 130th, Crawford of the 127th, Benfield of the 85th, Epps of the 128th, and Jamieson of the 28th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to remove an acreage restriction on bona
2 fide conservation use property for purposes of current use taxation; to provide for related
3 matters; to provide for submission of this amendment for ratification or rejection; and for
4 other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

6
7 Article VII, Section I, Paragraph III of the Constitution is amended in subparagraph (e) by
8 revising the introductory language and subparagraph (1) as follows:

9 "(e) The General Assembly shall provide by general law:

10 (1) For the definition and methods of assessment and taxation, such methods to include
11 a formula based on current use, annual productivity, and real property sales data, of: 'bona
12 fide conservation use property' to include bona fide agricultural and timber land ~~not to~~
13 ~~exceed 2,000~~ without limitation on the number of acres of a single owner; and 'bona fide
14 residential transitional property,' to include private single-family residential owner
15 occupied property located in transitional developing areas not to exceed five acres of any
16 single owner. Such methods of assessment and taxation shall be subject to the following
17 conditions:

18 (A) A property owner desiring the benefit of such methods of assessment and
19 taxation shall be required to enter into a covenant to continue the property in bona fide
20 conservation use or bona fide residential transitional use; and

21 (B) A breach of such covenant within ten years shall result in a recapture of the tax
22 savings resulting from such methods of assessment and taxation and may result in other
23 appropriate penalties;"

SECTION 2.

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"() YES Shall the Constitution of Georgia be amended so as to remove an acreage restriction on bona fide conservation use property for purposes of current () NO use taxation?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

All persons desiring to vote against ratifying the proposed amendment shall vote "No." If

such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall

become a part of the Constitution of this state.